

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

MICHAEL R. BROWN, SR. d/b/a  
RESIDENTIAL CONSTRUCTION &  
ROOFING, and  
JEFFREY W. BROWN,

Defendants.

Civil No. 1:09-cv-1160

Chief Judge Paul L. Maloney

Magistrate Judge Joseph G. Scoville

CONSENT JUDGMENT

The plaintiff, United States of America, having sought (1) judgment for the unpaid federal employment and unemployment tax liabilities assessed against the defendant, Mr. Michael R. Brown, Sr. d/b/a Residential Construction & Roofing, for the following tax periods:

Form	Tax Period Ending	Date of Assessment	Total Due as of October 28, 2010
941	03/31/2003	06/05/2006	\$195.84
941	12/31/2004	02/28/2005	\$1,687.80
941	06/30/2005	10/10/2005	\$3,100.89
941	09/30/2005	11/28/2005	\$3,331.43
941	12/31/2005	02/27/2006	\$1,066.64
941	06/30/2006	09/04/2006	\$20,575.34
940	12/31/2004	02/21/2005	\$2,820.02
		<b>TOTAL:</b>	<b>\$32,777.96</b>

and (2) enforcement of the federal tax liens against ten (10) parcels of land (the "Property") more

fully described in paragraph 9 of the United States' Amended Complaint (Docket Entry No. 27) and quitclaimed by defendant Mr. Michael R. Brown, Sr. and his wife, Elizabeth Brown, to defendant, Mr. Jeffrey W. Brown, and the parties having consented to the entry of this judgment by their signatures below, it is hereby

ORDERED, ADJUDGED AND DECREED that the United States shall have judgment against Mr. Michael R. Brown, Sr. d/b/a Residential Construction & Roofing, for unpaid employment and unemployment taxes, interest, and penalties for the tax periods at issue in the amount of \$32,777.96, as of October 28, 2010, plus statutory accruals that have accrued and may continue to accrue from October 28, 2010, as interest thereafter at the tax underpayment rates provided by 26 U.S.C. §§ 6621 and 6622, as provided in 28 U.S.C. § 1961(c)(1); and it is

FURTHER ORDERED, ADJUDGED AND DECREED that the United States has valid and subsisting federal tax liens for the tax liabilities of Michael R. Brown, Sr. referred to above against ten (10) parcels of real property held by Jeffrey W. Brown described in attachment A hereto. Further, the recording of an abstract of this judgment shall constitute a judgment lien against said properties; and it is

FURTHER ORDERED that this case may be closed on the Court's docket, but may be reopened on motion to enforce the Settlement Agreement among the parties, including the judicial sale of the properties in the event of a default in the payment terms and including requiring the United States to release the tax liens and the judgment lien upon full compliance

with the payment terms of the Settlement Agreement.

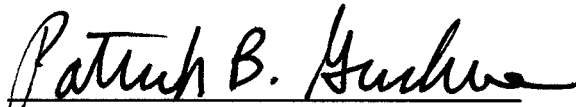
**SO ORDERED,**

This 17<sup>th</sup> day of November, 2010.

/s/ Paul L. Maloney  
**CHIEF JUDGE PAUL L. MALONEY**  
United States District Court Judge

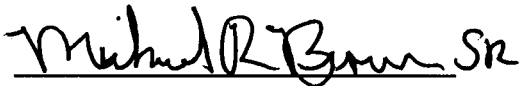
**CONSENT:**

For Plaintiff,



**PATRICK B. GUSHUE**  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 55  
Washington, DC 20044  
Tel: (202) 307-6010  
Email: Patrick.B.Gushue@usdoj.gov

For Defendant,



**MICHAEL R. BROWN, SR.**  
2147 Cleveland Ave., SW  
Wyoming, MI 49509

For Defendant,



**JEFFREY W. BROWN**  
212 Murray St. SE  
Kentwood, MI 49548

**ATTACHMENT A - LEGAL DESCRIPTIONS OF PARCELS**

### **PARCEL A**

Part of Government Lot 4, Section 10, Town 13 North, Range 13 West, Sherman Township, Newaygo County, Michigan, described as: Commencing at the East 1/4 corner of said Section; thence N 89°42' 27" W 660.00 feet along the East-West 1/4 line of said Section (Per Oakwood and Wildwood Park Plat) to the Place of Beginning of this description; thence S 0° 45' 14" E 2617.04 feet along the West line of the East 660.00 feet of the SE 1/4 of said Section; thence N 89°27'15" W 170.02 feet along the South line of said Section; thence N 0°45'14" W 2616 .28 feet; thence S 89°42'27" E 170.00 feet along the East-West 1/4 line of said Section (Per Oakwood and Wildwood Park Plat) to the Place of Beginning of this description (Parcel ID 62-14-10-400-010A).

Together with a 66 foot easement for ingress and egress the centerline of which is described as : Commencing at the East 1/4 corner of said Section; thence N 89°42'27" W 1362.98 feet along the East-West 1/4 line of said Section (Per Oakwood and Wildwood Park Plat) to the Place of Beginning of said easement description; thence S 0°14'28" W 623.47 feet; thence S 22°37' W 807.39 feet; thence S 33°23' W 565.00 feet; thence S 33°06'30" W 345.25 feet; thence S 73°55'20" W 30.0 feet to the Place of Ending of this easement description.

Together with an easement to and from Robinson Lake over the Northeasterly 100 feet of the following described parcel: Parcel H-part of Government Lot 4, Section 10, Town 13 North, Range 13 West, Sherman Township, Newaygo County, Michigan, described as: Commencing at the East 1/4 corner of said Section; thence N 89°42'27" W 1329.98 feet along the East-West 1/4 line (Per Oakwood and Wildwood Park Plat); thence S 0°14'28" W 580.00 feet to the Place of Beginning of this description; thence continuing S 0°14'28" W 827.41 feet; thence N 48°27'20" W 1179.83 feet; thence N 48°45'45" E 258.26 feet; thence S 79°44'29" E 703.55 feet to the Place of Beginning of this description.

### **PARCEL B**

Part of Government Lot 4, Section 10, Town 13 North, Range 13 West, Sherman Township, Newaygo County, Michigan, described as: Commencing at the East 1/4 corner of said section; thence N 89°42'27" W 830.00 feet along the East-West 1/4 line of said Section (Per Oakwood and Wildwood Park Plat) to the Place of Beginning of this description; thence S 0°45'14" E 2616.28 feet; thence N 89°27'15" W 170.01 feet along the south line of said Section; thence N 0°45'14" W 2615.53 feet; thence S 89°42'27" E 170.00 feet along the South line of said Section; thence N 0°45'14" W 2615.53 feet; thence S 89°42'27" E 170.00 feet along the East-West 1/4 line of said Section (Per Oakwood and Wildwood Park Plat) to the Place of Beginning of this description (Parcel ID 62-14-10-400-011A).

Together with a 66 foot easement for ingress and egress the centerline of which is described as : Commencing at the East 1/4 corner of said Section; thence N 89°42'27" W 1362.98 feet along the East-West 1/4 line of said Section (Per Oakwood and Wildwood Park Plat) to the Place of Beginning of said easement description; thence S 0°14'28" W 623.47 feet; thence S 22°37' W 807.39 feet; thence S 33°23' W 565.00 feet; thence S 33°06'30" W 345.25 feet; thence S 73°55'20" W 30.0 feet to the Place of Ending of this easement description.

Together with an easement to and from Robinson Lake over the Northeasterly 100 feet of the following described parcel: Parcel H-part of Government Lot 4, Section 10, Town 13 North, Range 13 West, Sherman Township, Newaygo County, Michigan, described as: Commencing at the East 1/4 corner of said Section; thence N 89°42'27" W 1329.98 feet along the East-West 1/4 line (Per Oakwood and Wildwood Park Plat); thence S 0°14'28" W 580.00 feet to the Place of Beginning of this description; thence continuing S 0°14'28" W 827.41 feet; thence N 48°27'20" W 1179.83 feet; thence N 48°45'45" E 258.26 feet; thence S 79°44'29" E 703.55 feet to the Place of Beginning of this description.

#### **PARCEL C**

Part of Government Lot 4, Section 10, Town 13 North, Range 13 West, Sherman Township, Newaygo County, Michigan, described as: Commencing at the East 1/4 corner of said Section; thence N 89°42'27" W 1000.00 feet along the East-West 1/4 line of said Section (Per Oakwood and Wildwood Park Plat) to the Place of Beginning of this description; thence S 0°45'14" E 2615.53 feet; thence N 89°27'15" W 170.02 feet along the South line of said Section; thence N 0°45'14" W 2614.78 feet; thence S 89°42'27" E 170.00 feet along the East-West 1/4 line of said Section (Per Oakwood and Wildwood Park Plat) to the Place of Beginning of this description (Parcel ID 62-14-10-400-012A).

#### **PARCEL D**

Part of Government Lot 4, section 10, Town 13 North, Range 13 West, Sherman Township, Newaygo County, Michigan, described as: Commencing at the East 1/4 corner of said Section; thence N 89°42'27" W 1170.00 feet along the East-West 1/4 line of said Section (Per Oakwood and Wildwood Park Plat) to the Place of Beginning of this description; thence S 0°45'14" E 2614.78 feet; thence N 89°27'15" W 205.38 feet along the South line of said Section; thence N 0°14'28" W 2613.44 feet; thence S 89°42'27" E 159.98 feet along the East-West 1/4 line of said Section (Per Oakwood and Wildwood Park Plat) to the Place of Beginning of this description. Together with a 66 foot easement for ingress and egress the centerline of which is described as : Commencing at the East 1/4 corner of said Section; thence N 89°42'27" W 1362.98 feet along the East-West 1/4 line of said Section (Per Oakwood and Wildwood Park Plat) to the Place of Beginning of said easement description; thence S 0°14'28' W 623.47 feet; thence S 22°37' W 807.39 feet; thence S 33°23' W 565.00 feet; thence S 33°06'30" W 345.25 feet; thence S 73°55'20" W 30.0 feet to the Place of Ending of this easement description (Parcel ID 62-14-10-400-013A) .

#### **PARCEL H**

Part of Government Lot 4, Section 10, Town 13 North, Range 13 West, Sherman Township, Newaygo County, Michigan, described as: Commencing at the East 1/4 corner of said Section; thence N 89°42'27" W 1329.98 feet along the East-West 1/4 line (Per Oakwood and Wildwood Park Plat); thence S 0°14'28" W 580.00 feet to the Place of Beginning of this description; thence continuing S 0°14'28" W 827.41 feet; thence N 48°27'20" W 1179.83 feet; thence N 48°45'45" E 258.26 feet; thence S 79°44'29" E 703.55 feet to the Place of Beginning of this description.

Also subject to easements, restrictions and rights of way of record. Said parcel extends to the

Waters Edge of Robinson Lake. This parcel contains 10.05 acres. Subject to an easement for Park purposes over the Northerly 100 feet thereof (Parcel ID 62-14-10-400-016A).

#### **PARCEL I**

Part of Government Lot 4, Section T13N, R13W, Sherman Township, Newaygo County, Michigan, described as: Commencing at the E 1/4 corner of said section; thence N 89°42'27" W 1329.98 feet along the East-West 1/4 line (Per Oakwood and Wildwood Park Plat); thence S 0°14'28" W 1407.41 feet to the Place of Beginning of this description; thence continuing S 0°14'28" W 261.67 feet; thence N 48°27'20" W 1377.43 feet; thence N 48°45'45" E 198.14 feet; thence S 48°27'20" E 1179.83 feet to the Place of Beginning of this description. Subject to and together with a 66 foot easement for ingress and egress (which is described on attached easement).

Also subject to easements, restrictions and rights of way of record. Said parcel extends to the Waters Edge of Robinson Lake. This parcel contains 5.77 acres (Parcel ID 62-14-10-400-017A).

#### **PARCEL J**

Part of Government Lot 4, Section 10, T13N, R13W, Sherman Township, Newaygo County, Michigan, described as: Commencing at the E 1/4 corner of said section; thence N 89°42'27" W 1329.98 feet along the East-West 1/4 line (Per Oakwood and Wildwood Park Plat); thence S 0°14'28" W 1669.08 feet to the Place of Beginning of this description; thence continuing S 0°14'28" W 604.36 feet; thence N 39°02'08" W 1702.99 feet; thence N 12°45'25" E 200.0 feet; thence S 48°27'20" E 1377.43 feet to the Place of Beginning of this description. Subject to and together with a 66 foot wide easement for ingress and egress (which is described on attached easement).

Also subject to easements, restrictions and rights of way of record. Said parcel extends to Waters Edge of Robinson Lake. This parcel contains 10.25 acres (Parcel ID 62-14-10-400-018A).

#### **PARCEL K**

Part of Government Lot 4, Section 10, T13N, R13W, Sherman Township, Newaygo County, Michigan, described as: Commencing at the E 1/4 corner of said section; thence N 89°42'27" W 1329.98 feet along the East-West 1/4 line (Per Oakwood and Wildwood Park Plat); thence S 0°14'28" W 2273.44 feet to the Place of Beginning of this description; thence continuing S 0°14'28" W 340.00 feet; thence N 89° 27'15" W 280.46 feet along the South line of the SE 1/4 of said section; thence N 25°23'08" W 857.71 feet to the centerline of a 66 foot wide easement for ingress and egress; thence N 29°49'54" W 903.01 feet; thence N 12°45'25" E 109.10 feet; thence S 39°02'08" E 1702.99 feet to the Place of Beginning of this description. Subject to and together with a 66 feet wide easement for ingress and egress (which is described on attached easement).

Also subject to easements, restrictions and rights of way of record. Said parcel extends to Waters Edge of Robinson Lake. This parcel contains 10.27 acres (Parcel ID 62-14-10-400-019A).

#### **PARCEL L**

Part of Government Lot 4, Section 10, T13N, R13W, Sherman Township, Newaygo County, Michigan, described as: Commencing at the South 1/4 corner of said section; thence S 89° 27'15" E 420.50 feet along the Southline of the SE 1/4 of said section to the Place of Beginning of this description; thence N 0°30'08" W 475.96 feet to a point which lies on the centerline of a 66 foot wide easement for ingress and egress; thence N 19°00'33" W 1057.97 feet; thence N 49°17'12" E 110.79 feet; thence S 29°49'54" E 903.01 feet to a point which lies on the center line of a 66 foot wide easement for ingress and egress; thence S 25° 23'08" E 852.71 feet; thence N 89°27'15" W 550.0 feet along the South line of the SE 1/4 of said section to the Place of Beginning of this description. Subject to and together with a 66 foot wide easement for ingress and egress (which is described on attached easement).

Also subject to easements, restrictions and rights of way of record. Said parcel extends to Waters Edge of Robinson Lake. This parcel contains 10.32 acres (Parcel ID 62-14-10-400-020A).

#### **PARCEL M**

Part of Government Lot 4, Section 10, T13N, R13W, Sherman Township, Newaygo County, Michigan, described as: Beginning at the South 1/4 corner of said section; thence N 0° 30'08" W 1400.00 feet along the North-South 1/4 line of said section; thence N 49°17'12" E 110.79 feet; thence S 19°00'33" E 1057.97 feet to a point which lies on the centerline of a 66 foot wide easement for ingress and egress; thence S 0°30'08" E 475.96 feet; thence N 89°27'15" W 420.50 feet along the South line of the SE 1/4 of said section to the Place of Beginning of this description. Subject to and together with a 66 foot wide easement for ingress and egress (which is described on attached easement).

Also subject to easements, restrictions and rights of way of record. Said parcel extends to Waters Edge of Robinson Lake. This Parcel extends to Waters Edge of Robinson Lake. This parcel contains 10.30 acres (Parcel ID 62-14-10-400-021A).

Easement Description: Part of Government Lot 4, Section 10, Town 13 North, Range 13 West, Sherman Township, Newaygo County, Michigan, the centerline of a 66-foot wide easement being described as: Commencing at the East 1/4 corner of said section; thence N 89 degrees 42'27" W 1362.98 feet along the East-West 1/4 line of said section (Per Oakwood and Wildwood Park Plat) to the Place of Beginning of said easement description; thence S 0 degrees 14'28" W 623.47 feet; thence S 22 degrees 37' W 807.39 feet; thence S 33 degrees 23' W 565.00 feet; thence S 33 degrees 06'30" 345.25 feet; thence S 73 degrees 55'20" W 30.0 feet to the Place of Ending of this easement description.